

# Frequently Asked Questions (FAQ): Using the GRI Standards with the Culture of Health for Business Framework (COH4B)



## A. ABOUT COH4B

### 1. What is the COH4B Framework?

The Culture of Health for Business (COH4B) Framework, supported by the Robert Wood Johnson Foundation, is a pioneering, holistic framework on the role of business in impacting the health and well-being of its stakeholders, linked to a curated set of principles and business practices. It is a multi-stakeholder-developed, evidence-based public tool which companies can use to take comprehensive action on the health and well-being of employees, families, and communities.

COH4B identifies 16 Culture of Health Business Practices (COHBPs) that cut across a broad set of environmental, social, and governance (ESG) issues to help businesses build and promote a healthy working environment and manage impacts on population health through their operations, advocacy, marketing and branding, investments, and philanthropy.

### 2. Why is COH4B important?

COH4B crystalizes that the private sector is responsible for a range of health outcomes in the workplace, the community, and environment. Metrics play an important role in supporting corporate efforts to build a culture of health. Research into the current state of health measures in ESG frameworks and research methodologies shows that while many traditional indicators of health (e.g., health and safety, environment impacts) are strong, the full gamut of metrics needed to support the widespread adoption of a culture of health is missing. This deficit is mirrored in the body of health measures actually reported on.

The number of companies reporting on issues such as work-life balance, job security, health insurance benefits, and paid parental leave is much lower than the number reporting on occupational health and safety and environmental impacts regardless of industry. Please see the [COH4B report](#) for details.

### 3. Why should companies use COH4B?

Companies can deploy the COHBPs either individually or as a set to accelerate action on health and well-being. As a set, these practices offer companies a strategic framework to set goals and invest in long-term value-creation, while individually they provide guidance for companies to take targeted action. COH4B points to why health and well-being are essential to remain competitive and relevant. Ultimately, this offers a leadership opportunity for companies to build a long-lasting and equitable culture of health while yielding business benefits.

### 4. Was the private sector involved in the development of COH4B?

COH4B was developed by a US-based multi-stakeholder group, which included companies, investors, nonprofits, public health professionals and others. Please see the full report on COH4B for a list of Advisory Council members who steered the development of COH4B and the methodology.

### 5. How does COH4B relate to other health and well-being frameworks?

An extensive literature review of existing frameworks was conducted to develop COH4B. Please refer to the full report on COH4B for details.

### 6. How should companies use COH4B?

COH4B is free and for use by the public. The framework is most effective when holistically applied as this is what makes it powerful. It is a starting point so that users can build on and improve their current practices. There are many ways to use COH4B such as:

- A strategic input into developing a holistic, forward-thinking health and well-being strategy
- A tool to support scenario planning such as for major events like pandemics
- A tool to understand gaps in business practices

that support health and well-being

- An input into the process of sustainability reporting (e.g. identifying stakeholders whose health and well-being is impacted by business action, inform materiality assessments)
- A tool to identify key health and well-being practices that companies can disclose on

## 7. Is COH4B mandatory?

No, COH4B is voluntary. Using it is a leadership opportunity for companies to demonstrate holistic action and enhance disclosure on health and well-being impacts. Companies can apply the 16 COHBPs if they find them material or a sub-set based on the principle of materiality.

Companies that adopt COH4B will be driven to do so as they see the benefits of the practices within their own companies and their peers as well as by demand from their stakeholders.

## 8. What do companies and other users need to start?

Read the [Executive Summary](#) and [Full Report](#) on COH4B to better understand the 16 COHBPs and evidence supporting them. To use COH4B in sustainability reporting, please refer to Section B below.

## 9. Who can use the COH4B logo?

Any company that is reporting on the different dimensions of health can use the COH4B logo. Click [here](#) to download the logo.

## 10. Who can serve as a market enabler to encourage widespread use of COH4B?

Based on stakeholder consultations, the COH4B report identified a broad set of market enablers that are necessary for the widespread use of COH4B. These market enablers are educational and

communications material, data/reporting/measures, guidance and tools, assurance, recognition/rewards, and public-private partnerships.

The Global Reporting Initiative (GRI) is the first market enabler for COH4B. The GRI Standards are the world's most widely used for reporting sustainability impacts. GRI has mapped its Standards and disclosures to COH4B to facilitate corporate reporting on health and well-being.

## 11. Who should I contact for questions on COH4B?

Please contact Deborah Bae, Senior Program Officer, Robert Wood Johnson Foundation at [dbae@rwjf.org](mailto:dbae@rwjf.org)

# B. USING THE GRI STANDARDS WITH COH4B

## 12. Is COH4B a GRI Standard?

COH4B is not a GRI Standard. Like our work on the Sustainable Development Goals and the Task Force on Climate-Related Financial Disclosures, GRI has mapped the GRI Standards and disclosures to COH4B. This provides companies with objective, globally applicable metrics to report holistically on their health and well-being impacts across ESG issues.

## 13. Which GRI Standards apply to COH4B?

GRI has several standards that can help companies understand and disclose their impacts on health and well-being. By linking the GRI Standards to COH4B, companies can identify business practices that impact health and well-being and integrate health-related disclosures into their business strategies and decision-making.

As of June 2020, there are 18 GRI Standards that are relevant for COH4B. Please see [“Linking the GRI Standards and the Culture of Health for Business \(COH4B\) Framework”](#) for further information.

#### **14. Will GRI create new standards to support COH4B?**

GRI follows a due diligence process to develop new standards and ensure their independence and credibility. Please see [here](#) for details on GRI's process for development of standards. COH4B would be an input that GRI can consider in future updates to standards or development of new standards.

#### **15. How does COH4B incorporate materiality?**

Companies are encouraged to incorporate COH4B into their materiality assessment (s) or use those assessments to select which COH4B practices to report on. Please see "[Linking the GRI Standards and the Culture of Health for Business \(COH4B\) Framework](#)" for further information.

#### **16. How should companies determine the global versus local relevance of COH4B?**

Companies can consider the GRI reporting principle of Sustainability Context to determine the relevance of a COHBP to their global or local operations. Please refer to GRI 101: Foundation 2016. Also see "[Linking the GRI Standards and the Culture of Health for Business \(COH4B\) Framework](#)" for further information.

#### **17. How should companies report on COH4B using the GRI Standards?**

GRI has prepared two documents to help companies apply COH4B in sustainability reporting. Please see "[Fact Sheet: Using the GRI Standards with the Culture of Health for Business Framework](#)" and "[Linking the GRI Standards and the Culture of Health for Business \(COH4B\) Framework](#)" for further information.

Please note, an organization reporting on COH4B using the GRI Standards presented in these two

documents is not necessarily able to claim it has prepared a report in accordance with the GRI Standards. To do so, the reporting organization must meet all criteria to make such a claim, as described in GRI 101: Foundation 2016.

#### **18. Are companies being asked to develop a separate COH4B Report?**

No, companies can incorporate COH4B into existing reports in both the qualitative and quantitative sections of their sustainability reports. They can also identify COH4B practices they are implementing in their GRI context index.

#### **19. Who should I contact for questions on applying the GRI Standards to COH4B?**

Please write to GRI Standards for technical questions at [standards@globalreporting.org](mailto:standards@globalreporting.org) and [info@globalreporting.org](mailto:info@globalreporting.org) for other questions or support.

